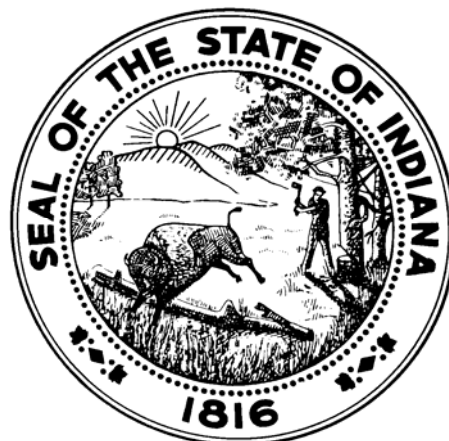


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT
OF
LOGANSPOUT STATE HOSPITAL
STATE OF INDIANA
April 1, 2004 to July 31, 2006



FILED
10/27/2006

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Jeffery H. Smith, Ph. D. Vacant Todd Graybill (Interim)	07-01-03 to 01-05-06 01-06-06 to 01-16-06 01-17-06 to 06-30-07
Secretary of Family and Social Services Administration	Cheryl Sullivan Venita Moore Mitch Roob	10-20-03 to 12-17-04 12-18-04 to 01-09-05 01-10-05 to 01-09-09



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE LOGANSPOUT STATE HOSPITAL

We have reviewed the receipts, disbursements, and assets of the Logansport State Hospital for the period of April 1, 2004 to July 31, 2006. The Logansport State Hospital's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Logansport State Hospital are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations, except as stated in the review comments.

STATE BOARD OF ACCOUNTS

September 28, 2006

LOGANSPORT STATE HOSPITAL REVIEW COMMENTS

ATTENDANCE REPORTS

We observed that some employee attendance reports were signed and dated prior to the last day worked. We also observed that some attendance reports were missing either the employee's or supervisor's signatures or both.

Employee attendance reports should not be signed, dated or approved prior to the last day worked in a pay period. Employee attendance reports should be signed by both the employee and their supervisor. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 9)

SPECIAL DISBURSING OFFICER FUND BALANCE OVERDRAWN

The Special Disbursing Officer Fund (SDO) failed to submit Reimbursement Vouchers in a timely manner; as a result the SDO account had a negative balance of \$902.35 at July 31, 2006. Reimbursement ordinarily takes from one week to ten days.

Funds cannot be obligated for any SDO purchase unless there is an available balance in the SDO account. The total obligations incurred may not exceed the available balance of the SDO checking account, per the check register. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

LOGANSPORT STATE HOSPITAL
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2006, with Todd Graybill, Interim Superintendent; and Robert Clover, Assistant Superintendent. The officials concurred with our findings.